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ACCOUNTABILITY AND EMPLOYEE PERFORMANCE

**CASE STUDY: BAMBUIY ENGINEERING SERVICES & TECHNIQUES
(B.E.S.T) SARL**

Thesis
CENTRIA UNIVERSITY OF APPLIED SCIENCES
Business Management
April 2018

ABSTRACT

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Degree programme Business Management		
Name of thesis ACCOUNTABILITY AND EMPLOYEE PERFORMANCE CASE STUDY: Bambuiy Engineering Services & Techniques (B.E.S.T) SARL		
Instructor Birgitta Niemi		Pages 34+1
Supervisor Birgitta Niemi		
<p>This research work was to evaluate the impact of employee performance in an organization. This followed the observation that accountability is often perceived negatively by most employers and employees in an organization. It is often assumed that a greater level of accountability will positively affect the performance of employees in an organization; however, the relationship has not been studied extensively in an organization. The target was the effects of accountability on employee performance and as main objectives. This research also wanted to show proofs of accountability, the impediments of effective accountability, and lastly to find out how accountability is perceived in the organization.</p> <p>This research provides both quantitative and qualitative evidence regarding the impact of accountability on employee performance in an organization.</p> <p>This research used both primary and secondary methods of collecting data with emphases on the primary source with the use of appropriate utilization of questionnaires, observation and interviews with workers. A sample size of 40 respondents was a representation of the population. Technique used for this research was the random sampling technique to enable every member of the population to have an equal chance of being selected. The percentage count method has been used to analyze the data collected and the results presented.</p> <p>The findings suggest that levels of accountability manifested in staffing, performance evaluation, and compensation all positively and significantly affect the employee performance in an organization. The findings support the study's argument that accountability should be stressed for better performance and highlight the need for the careful design of accountability mechanisms in an organization. Ultimately, this study may serve as a foundation for future efforts to establish more appropriate accountability and performance arrangements.</p>		
Key words Accountability, Employee Performance, Performance, Performance Management		

CONCEPT DEFINITIONS

Accountability: It can be defined as the act of being answerable for accomplishing a goal or assignment.

``The quality or state of being accountable; an obligation or willingness to accept responsibility for ones' actions``

Employee performance: This is a situation where by an employee executes his job well.

Performance: It is associated with the quantity of output, quality of output, timeliness of output, presence (attendance on the job), and efficiency of the work completed, and effective work accomplished.

Performance Management: This is a process of creating a work environment or setting in which workers can perform to the best of their abilities

LIST OF ABBREVIATIONS

B.E.S.T Bambuiy Engineering Services & Techniques

S.M.A.R.T Specifics(S), Measurable (M), Achievable (A), Relevant (R), And Timely (T)

ABSTRACT

CONCEPT DEFINITIONS

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1 INTRODUCTION

This work examines the impact of accountability on employees' performance. The research observed, however, that 'accountability through performance'—which means performance-driven accountability or managing for results—might give us the illusion of accountability (Brodkin, 2008). For example, the Government Performance and Results Act of 1993 (GPRA) was intended to improve accountability in the United States federal government. Yet, it did not consider the complex goals and the multiple accountabilities that present themselves in federal programs (Radin, 2006). In addition, it undermined the long-term accountability and productivity of agencies (Halachmi, 2002a).

The main objective of this research work is to investigate the effects of accountability on employee performance in an organization. Secondly, to investigate how the organization shows proof of accountability. Thirdly to assess the impediments of effective accountability. Lastly, to find out how accountability is perceived in the organization.

This study aims to further understanding of accountability and performance in an organization. It also seeks to identify accountability management through purposive and strategic activities at the organizational level and their relations with perceived accountability and perceived work performance. Thus, the study provides significant contributions to the theory and practice.

First of all, this study helps to map out what constitutes accountability and performance respectively. Although the literature uses these terms interchangeably, this research identifies the differences as well as similarities between accountability and performance.

Secondly, accountability management is rarely studied so there is little knowledge about how public workers manage their accountability requirements. This study of accountability management has implications for how practitioners should act in the face of accountability requirements. Although practitioners have known what they should do to achieve better performance, knowledge of accountability has been an area that is rarely acknowledged as important for performance. Moreover, this study will offer implications for managers at the organizational level about the importance of front-line workers' accountability management in the social service delivery. Supervisors may use the study results when they have to understand how managing accountability at the managerial level matters when considering work performance.

Both qualitative and quantitative research methods are used. In addition this work relies on the researcher internship experience in an organization. One in-depth interview was conducted with the employees in the organization. In addition, a questionnaire survey was conducted with the employees of the organization to find out the factors, which may influence their accountability and performance in the organization.

2 CONCEPT OF ACCOUNTABILITY AND EMPLOYEE PERFORMANCE

In the world at large, many speakers use the words accountability and responsibility interchangeably or to mean the same which leads to confusing results. It is true that both terms blur into each other. For example, when a government adopts certain public service assessment tools (e.g., budget reports), it is attempting either to enhance accountability or improve performance. This study distinguishes these terms as different dimensions of public management (Halachmi, 2002a, 2002b). Performance is about whether resources have been used in the intended way in order to achieve greater efficiency, effectiveness, and fairness (Brewer & Selden, 2000; Halachmi, 2002a.) Accountability, by contrast, is defined as managing and meeting public and other expectations for performance and responsiveness (Kearns, 1996; Romzek & Dubnick, 1987). Through these definitions, it is possible to see that even though performance is satisfactory, accountability expectations may not be met. Accountability and responsibility have alternative meanings which are themselves distinct; leading to imprecision in their uses.

2.1 Conceptual Literature

The purpose of the study is to further our understanding of accountability and performance as different dimensions of public management and of the effect of accountability on performance (the 'A→P link'). The A→P link is a growing topic of scholarly study; it is emerging as a counterpart to studies of the effect of performance on accountability. Given the growing body of research on the determinants of performance (Lynn, Heinrich, & Hill, 2000; O'Toole Jr. & Meier, 1999, 2011; Rainey & Steinbauer, 1999), the focus of this study reminds us of the importance of accountability as an independent variable within the management performance nexus for better organisation (Dubnick, 2005). It is important to note, however, that this study's focus is not the effect of "conflicting" accountability (Kim & Lee, 2010) but the effect of "each dimension" of accountability. The literature finds perverse effects of conflicting accountability requirements (Romzek & Dubnick, 1987; Kim, 2005; Kim & Lee, 2010). Given the paradox or web of accountability in practice (Jos & Tompkins, 2004) and the prescriptive argument of balancing competing accountability requirements (Kim, 2005), more precise understanding is needed of the effect of each dimension of accountability requirements on work performance.

2.1.1 Accountability

Everyone talks about accountability, shareholders demand it, leaders want it, employees are often afraid of it and stakeholder insist on it. However, what exactly is accountability?

The Merriam Webster dictionary defines accountability as ‘‘subject of having to report, explain or justify; answerable, responsible or liable to an act’’. Accountability can also be defined as the quality or state of being accountable that is an obligation or willingness to accept responsibility or to account for one’s actions. It is the guiding principle that defines how employees makes commitments to one another, how they measure and report their wrong and how much ownership they take to things done.

A key definition of accountability is ‘a social relationship in which an actor feels an obligation to explain and to justify his or her conducts to some significant other’ (Bovens, 2005,). Accountability can also be defined differently based upon social, political, cultural and institutional conditions (Dubnick & Frederickson, 2011a). To explain and to justify their conduct, public organizations release information about their actions to the public. Thus, accountability is often seen as ‘‘transparency’’ of information.

In addition to definitions of the concept, a variety of accountability frameworks for understanding accountability and its relationships has developed (Brandsma & Schillemans, 2013; Kearns, 1994; Koppell, 2005; Romzek & Dubnick, 1987). The majority talk about a conflicting nature of accountability to which managers have to respond (Schillemans & Bovens, 2011). The important implication is not solving the tension inherent in the need to address conflicting expectations but rather managing to ‘‘fulfill the public’s expectations’’ (Cooper, 1996), which provides a more ‘‘realistic picture’’ of today’s organizations and their environments (Acar, Guo, & Yang, 2008). Romzek and Dubnick’s 1987 model is useful as a framework for understanding and to measuring accountability reflecting this implication.

This more or less covers the comprehensive meaning of accountability mentioned by the scholars defining the concept. The five dimensions of accountability are made to accommodate Romzek and Dubnick’s 1987 idea of managing the expectations and environment. The first two kinds of accountability (transparency and liability) can be thought of as foundations that underpin accountability in all of its manifestations. There is greater tension between the three substantive conceptions of accountability—controllability, responsibility, and responsiveness (Koppell, 2008).

Koppell's (2005) concept of accountability is also helpful. Koppell operates with five dimensions of accountability in order to reflect multiple characteristics of accountability: transparency, liability, controllability, responsibility, and responsiveness.

TABLE 1. Koppell's Concept of accountability

Conception of accountability	Key determination
Transparency	Did the organization reveal the facts of its performance?
Liability	Did the organization face consequences for its performance?
Controllability	Did the organization do what the principal (e.g., Congress, president) desired?
Responsibility	Did the organization follow the rules?
Responsiveness	Did the organization fulfill the substantive expectation (demand/need)?

Most often, organizations and individuals tend to practice accountability only when something goes wrong; thus, resulting in a mentality whereby accountability is conceived as a punitive response to something going wrong or that is wrong, and employees start to lay blames. Unfortunately, when organizations use accountability as a 'big stick' for punishing employees, fear and anxiety permeate the work environment. Employees are afraid to try new methods or propose innovative ideas for fear of failure. From the above definitions, the key adjectives to take note of a quality, obligation, willingness and responsibility. Accountability involves preventing something from going wrong and making sure that organizational objectives and goals are attained efficiently and effectively.

Most people, at all levels of an organization, engage in these ineffective behaviors in their daily work. The price that is paid by both employees and organizations for lack of accountability can be significant. In a complex and challenging business environment, no organization can afford to pay the price for lack of accountability. Accountability is one of the factors that can increase employees' performance in a business company. When employees tend to perceive accountability positively, it will make them to be more responsible or answerable or accountable in their act which increase their performance.

2.1.2 Employee performance

This research has observed multiple dimensions of accountability in the literature. What constitutes performance? Understanding and measuring of performance is also not easy as much as accountability since organizations vary in how well they perform. Performance is generally defined as “the achievements of public programs and organizations in terms of the outputs and outcomes that they produce” (O'Toole Jr. & Meier, 2011,). In this study, performance is defined as whether resources have been used in the intended way in order to achieve efficiency, effectiveness, and fairness (Brewer & Selden, 2000; Halachmi, 2002a, 371).

‘Performance is associated with quantity of output, quality of output, timeliness of output, presence (attendance on the job), efficiency of the work completed, and effectiveness of work accomplished’ (Jackson, 2009). Performance can also be defined as the standard to which someone does something such as a job or examination (Macmillan English Dictionary for Advanced Learners 2007).

Campbell et al., (1993) Employee performance is about the timely, effective and efficient completion of agreed tasks by the employee(s), as set out by the employer. An organization will invest in specific human resources to meet up its objectives. An employee requires continuous assessment, evaluation, and capacity building within the work context. This is to sustain performance at the expected level or surpass organizational expectations. A human resource is not an inanimate object. Human beings have feelings, emotions, opinions, and threats that are unique to each other and every individual.

Gilbert (1995) says employee performance is measured in terms of productivity, job satisfaction, turnover, and accountability. If workers do not understand what is demanded from them, they will take less responsibility and account poorly which leads to a reduction in performance. Performance management plays a very vital role in the success of any business. Managers must understand the various strategies they need to make this happen. Strategies according to G. R. Terry, should be specific, measurable, attainable, relevant, and time-bound (S.M.A.R.T.).

Employee performance is a rating system used in most corporations to determine the abilities and output of an employee. Employee performance can also be defined as a situation where by an employee executes their job well. Many organizations assess employee performance monthly, quarterly, and annually in order to define areas that need improvement. Performance is a critical factor in organizational success.

2.2 Theory of Accountability and Performance

Both words deal with actions and choices. Responsibility is about assigning causality to a person, group or thing. It is a way of saying that someone is the cause of an action or creator of it. Whereas accountability is about what sequence of actions and choices caused a person to act in a way. Responsibility locates causality for choices and accountability is the ability to report accurately and neutrally on a sequence of sources. From the differentiation given above and below, it is possible for someone to be accountable and not responsible and responsible and not accountable for their actions and choices. However, to an extent, a worker, if you are responsible for your job, you must be accountable.

2.2.1 Theories on Accountability

Accountability has been explained by various writers and scholars in different but complementary ways. Dubnick (2002) defines accountability as the act of reporting an act or event. Accountability is usually defined as a social relationship in which an actor feels an obligation to explain and justify his conducts to some significant extent (Romzek & Dubnick 1998). This relatively simply defined relationship contains a number of variables. The actor or 'accountor' can be an individual or an organization. This significant other called the 'accountee' or accountability forum can either be an individual or an agency.

There exist several writers who have come up with theories on accountability. Some of these theories are:

Mortiz Schilick's theory (1939) on accountability focuses on the notion of moral pressure which is the act of persuasion that appeals to a person's moral sense. Moral pressure is considered as a means of changing the likelihood that the person concerned (others who know of the 'pressure') will act similarly on later comparable occasions. Moral expressions extend from faint expressions of (dis)approval which

may lead to both a misunderstanding of the word accountability hence; employees might anticipate punishment or a reward for their act. This mixed feeling is capable to induce threats or fear. If some performed an act and was scared by fear or threats, then on future closely similar occasions he will scared of them; and so it is not useful to apply his judgment to him by morally pressuring him in respect to the act which he/she had performed. This according to Schilickian, model explains the extent – range of the concept of accountability.

Accountability is strongly correlated with predisposed moral pressures and so Schilickian theories (1939) draw the line to locate the extent of this model. These theories were developed when there existed less freedom and resentment. The theories doesn't explain situation where accountability will be needed because of 'could have', but only relative to circumstances of 'would have'. Furthermore, they described accountability in a way that offers to explain why the concept is limited and without the above explanations; the theories would not be applicable.

The Schilickian model (1939) to an extent has some loopholes because the concept accountability is seen from a moral perspective and strikes most people as positively wrong. The Schilickian theories to an extent ignore praise - blame related responses. They argue their omission by saying that praise – blame related responses should be discarded when looking at accountability and ill-doers should be handled with a view to produce the best possible outcomes.

Accountability is that quality or state of being subjected to giving a statement or explanation of one's activities conducted and discharged of commitments and duties or of underlying or explanatory reasons, grounds or motives. Accountability is neutral. It involves neither blame nor punishment of a party. It describes a quality that may or may not be found in a person, group or process. It is not a comment about how well or poorly a person upholds commitments; rather than it is about how clearly and willingly that persons accounts (answerable to, reports on or gives an explicit explanation) for their actions and choices.

Strawson (1998) puts in all what was omitted in the Schilickian theories in what he called the Reactive Attitudes or Feelings. Reactive feelings are things that are prominent and noticeable like in the blame, resentment, admiration, gratitude, praise and others. The Schilickian theories offer us a way of handling accountability in a manner that doesn't demand relative feelings. The Schilickian theories (1939) look at accountability as a manner that does demand the objective attitude towards the person concerned. Objective attitude means to know how something is structured or how it functions.

Many people find that feeling such as praise, gratitude, resentment, admiration, not easily occupy the mind. This is because Strawson (1998) points out that, one can dispel a hostile reactive feeling by cultivating objectivity of attitude towards the offender e.g. someone can decide not to get angry over an act, but by viewing the act as a case.

Accountability by general consensus, ideally involves both answerability – the responsibility of duty – bearers provide information and justification about their actions and enforceability – the possibility claims (Goetz & Jenkins, 2005). In fact, what we call accountability reflects only the weaker category, answerability. Goetz & Jenkins (2005), stress on the importance of distinction between *de jure* accountability and defector accountability.

2.2.2 Employee Performance theory

Researchers have different views about employee performance which has brought up several theories on employees performance.

Performance measurement (Thomas, 2006) was designed to make bureaucracies work better (Moynihan et al., 2011) and track accountability (Alexander, Brudney, & Yang, 2010; de Lancer Julnes, 2006). Performance measurement is “the regular and careful monitoring of program implementation and outcomes” (de Lancer Julnes, 2006). Arguably, the appeal of performance measurement is that it can help government agencies clarify their missions and goals. Also, performance measurement provides them with feedback, thereby improving the responsiveness of government (Amirkhanyan, 2011; Yang, 2011).

According to King (2000), employee performance is a situation where by an individual performs their task accurately. His approach to employee performance is a year round commitment to several goals: recognizing employee for high performance, good customer service, innovation, strategic thinking, increasing accountability, and recognizing employee accomplishments. County uses an ‘Employee Performance Accounting System’ (EPAS) whereby he says that, for employees to have a high performance; management must ensure that every department’s work plan is linked directly to the organization’s strategic plans. Also, employee performance will be high if employees understand how their works and accomplishments contribute to the success of the organization. In the County EPAS, employee performance will increase if accountability is perceived positively by managers and employees themselves.

Employees must be aware of the fact that their accomplishments contribute to the success of the business. Hence managers must recognize and acknowledge their performance fully and accurately.

Responsibility is the state of being completely in charge of something, as the primary source, cause, motive, or agent of an act. Responsibility is a word which simply lays blame (praise) for a person's act based on their choice.

2.3 Linking Accountability and Employees Performance

Recently accountability has become an important topic in discussion about the legitimacy of business organization, international bodies, and nonprofit making organizations, closely related to the principles of morality, ethics and legal legislation. If an organization does not have a democratically elected body to which employees and employers account to, it will not succeed.

Most modern business magazines and leader publications emphasize accountability as a key element of good leadership, stewardship, a successful organization, increase in performance, and job satisfaction. This will be achieved if there are good lines of communication.

Previously, this research focused on the concepts of accountability and performance separately and discussed their theories. This section shifted to focus on the literature regarding the accountability-performance link. I then discussed the literature in which increasingly focuses on accountability along with the transition of accountability studies. This literature shows several points of view. For some scholars, accountability and performance improvement are instrumental to each other (Dubnick, 2005), which means one variable can enhance the other. Another strongly held position is that there are the tensions between accountability and performance due to incompatibility with each other (Behn, 2001; Halachmi, 2002a). The tensions between the requirements of accountability and those of effective administrative action have been described as one of the classic dilemmas of public administration (Barberis, 1998; Behn, 2001; Bovens, 1998; Deleon, 1998).

Since few studies have been conducted to examine the role of accountability in a relationship with other public values or objectives (Dubnick, 2005; Yang, 2012), the effect of accountability on performance

remains to be explored (Dubnick, 2005; O'Connell, 2006; Yang, 2012). In order to go beyond the inherent circumstances—the competing nature of accountability—discussed above, Acar et al., (2008) argue that “the accountability-performance link may have something to do with how managers respond to accountability pressures and transform the pressures into management strategies”. This perspective supports the increased attention to accountability.

Many writers have written on accountability, accountability and transparency, employee performances and accountability system, etc. All of these writings have some relationship. From the above theories, the researcher found out that moral pressure as stated by the Schilickian theories (1939) can be defined as persuasion appealing to a person's moral sense; the ability to distinguish right from wrong. When a worker believes that an act he performed was right, he will account very well when asked to do that and if he believes that what he did as stated by the was wrong, his account-giving skills will be poor. Also, an employee will account for his or her act properly if an employer is less resentful, admire his/her efforts, praise or recognize his/her contributions to the overall success of the organization. Communication and accountability must tie together so as to enhance accountability hence, employees' performance. This study seeks to know how far these aspects are experienced in B.E.S.T. SARL.

When effective communication of goals, expectation, successes and failures are communicated to employees, it will lead to an increase in their performance. Organizations communicate information using a variety of methods, including information memos, standard operating procedures and processes, performance evaluation and group meetings; direct communication. Direct communication occurs between an employee and his/her supervisor. Job descriptions, supervisor expectations, and performance reviews all tell us how employees are measured and held accountable for their performance. This type of information must be consistently communicated in a way that leaves little ambiguity. Employers cannot simply expect employees to succeed if there is never a clear definition of what success looks like, what is needed from them, how to achieve this success and what the consequences of failure include. This is also the objective of the study.

Organizations and individual supervisors as the literature indicates should make sure that high performers are rewarded and, conversely, penalize poor performers when needed. If poor performance is not handled appropriately, it can have a terrible effect on the overall morale of the workforce. When supervisors do not hold employees accountable for their behaviour, good performers may feel de-valued, which can lead to a decrease in the quality and quantity of work done, a loss of faith in the organization and supervisor, and a potential loss of high performing employees.

Accountability may either enhance or hinder performance (Ossege, 2012). In their review of accountability research, Lerner and Tetlock (1999) conclude that “accountability is a logically complex construct that interacts with characteristics of the decision maker and properties of the task environment to produce an array of effects—only some of which are beneficial”.

Although the relationship may not be as clear as we want it to be, it is not any less important to reconsider the effect of accountability on performance, the so-called “pursuit of accountability” (Dubnick & Yang, 2011) because accountability can be understood as an “answer for performance” (Romzek & Dubnick, 1998,).

3 PRESENTATION OF CASE COMPANY

In this chapter we can see the background of the case company B.E.S.T. SARL, the company missions and services it offers to its consumers.

The research carried out internship in Bambuiy Engineering Services & Techniques (B.E.S.T) SARL (B.E.S.T Brochures 2013). It is a civil engineering consulting and construction management company with headquarters in Bamenda, Northwest Region, P.O. box 129. It executes projects in research and development studies, control and building construction and management. This company was created by Emeritus MR. Omar Sendze in 1992. He had been a former director in the ministry of Public Works in former West Cameroon, subsequently National Deputy Director of highways in Cameroon and finally, Technical Adviser and Inspector General of the Ministry of Public Works before retiring in 1989. The company has 50 workers as of 2017.

The company has a mission to executing projects in research and development. Secondly, to study of projects and lastly to control of projects, building construction and management. The company renders services to her customers and clients. Firstly, it studies and controls in the construction and maintenance of the earth roads and bituminous roads. Secondly, it studies and controls of rural water projects. Thirdly, it does geotechnical studies from roads and water supply projects. Lastly, it designs of building structures. Bambuiy Engineering Services & Techniques have a division called Bambuiy Engineering Services & Techniques Geotechnical Laboratory, which specialize in soil analysis, foundation studies and other activities.

The study being B.E.S.T SARL was to evaluate the impact of accountability on employees' performance. The reason the researcher chooses B.E.S.T SARL was because it was the only institution that selected the researcher to carry out a research for studies. The researcher also wanted to know why employees perceive accountability negatively and if this negative view influences their performance. More so, the researcher wanted to find out if other business companies or organizations practice accountability.

In B.E.S.T SARL, accountability is practiced but to a lesser extent. Accountability has a significant impact on employees' performance and hence, the organization at large if employers and employees perceive accountability positively and approach it properly. The success of a business or how performing employees are in an organization will depend on the level of accountability. Many businesses fail today because of insufficient modes on how to increase accountability in their organization.

Unfortunately, employees often perceive accountability from a negative viewpoint, attributing it to suspicion or lack of trust, which affects their performance and productivity. This negatively too causes organizations to fail to address the deficient performance of some workers by not holding managers accountable for deficient performance. On this basis, this researcher got interested in investigating how accountability is experienced and how it affects employee performance.

Organizations must maintain accountability to increase employee's performance by ensuring that employees have a solid understanding of what is expected of them from their very first day of employment. For accountability to be enhanced in an organization, the following must be provided to employees. Employee handbooks, Written policies for workforce and career development, specific job requirements, clear expectations for employee performance and behavior, guidance and feedback should be given to employees, rewarding outstanding work, establishing minimum standards for performance, penalizing poor performers (Bob, 2012)

Gilbert (1995) It is important to note that accountability does not begin and end with job descriptions and performance reviews. It should not be assumed that employees know what is expected of them or that they have the skills necessary to complete a task or project. Supervisors should bear in mind that employees generally do not want to be micro managed hence, employees should provide frequent feedback which is critical to their overall success.

Accountability will increase employees' performance if employees view accountability programs as helpful and progressive methods of assigning and completing work. Accountability if approached correctly can produce positive, variable results (Bob, 2012). They include;

Accountability leads to more employee participation and involvement, it also leads to an increase in employees' performance, increased feelings of competency, employees become more creative and innovative, high employee morale and increase in job satisfaction.

For managers to implement accountability for positive results, satisfactory performance management principles must be used. Performance appraisal programs can be used to establish expectations in employees' performance plans and use formal programs.

In addition to create a positive environment necessary for constructive accountability, managers need to involve employees in setting clear, challenging yet attainable goals and objectives, and give them the authority to accomplish those objectives and goals (SMART), coach employees when they request help, and support employees in all aspects of the job, monitor progress towards goals and provides feedback that includes credibility (satisfactory) useful performance measures, provide training and resources employees need to do the job, recognizing employees for satisfactory performance both formally and informally.

4 PRESENTATION AND ANALYSIS OF DATA

This part of the project presents the responses received from the questionnaires distributed out by the researcher and how these responses were analyzed to come out with concrete for the results for interpretation as a reaction to the research problem.

The researcher used both the primary and secondary sources of data collection for this project. That is personal observation, a questionnaire, and interview with the manger and some employees. As secondary data, the researcher consulted information from different authors, previous projects and data from the Internet. This method has an advantage in that it is specific to the problem faced by the organization. Primary data is done through questionnaires issued out to workers and also interviews with some company workers. It is generally referred to as first-hand information because it is gotten at source through face – to –face contact between the correspondents and the researcher (Salkind 2010).

The data collection methods that the researcher used are questionnaires and observation (survey) to collect relevant data.

The survey method: This involves the gathering of information either in a structured or unstructured format. The survey method is also the technique of gathering data by asking questions to people who are thought to have desired information. A formal list of questions is prepared. Generally, a designed approach is used. The respondents are asked questions in their demographic interest opinion (Statistics 1998).

A questionnaire is a complete list of questions in which information is elicited from the respondent. With questionnaires, personal information concerning respondent are kept confidential by the researcher. This is data that has been collected and refined by previous researcher; relevant to the current research topic. Secondary data can also be called second hand information. The researcher used articles, text books, previous projects, and the internet as secondary data (Statistics 1998).

A sample is a fraction of the population under investigation that is used to test the whole population. Sampling is the process of selecting or choosing a number of elements or samples from the total population whereas sample design is a finite plan for obtaining a sample for a given population The simple random sampling technique was used in the study (Macmillan Emglsh Dictionary for Advance Learners 2007). With the simple random sampling technique, every respondent has the chance of being chosen. It helps to avoid bias in the collection of data. The universe chosen for the research study was employees of B.E.S.T SARL. Number of sampling units selected from the population that is, the sample size was

40. The procedure adopted in this study was the probability sampling method also called the chance sampling. Under this sampling design, every item of the frame has an equal chance of inclusion in the sample. A sample of respondents was randomly selected from amongst the employees. Responses to various elements under each question were totally for statistical testing. Correlation is used to test the hypothesis and draw inference. The direct variables of the study are accountability and employees performance. The data is presented using tables.

A well designed questionnaire was used to effectively gather information on both the overall performance of the employees as well as information on specific components of the organization like the impact of accountability. A good questionnaire was carefully designed and specifically numbered. The questionnaire consist of open ended, rating and ranking questions

The questionnaires were randomly distributed to the staff and top executive officials of B.E.S.T SARL. A total of 50 copies of the questionnaire were issued out to the staff of B.E.S.T SARL and to other business companies and only 40 out of 50 copies were answered. Seven copies out of the 50 copies were left unanswered and 3 got missing. The 80 % of success recorded from the questionnaires can be said that the research was a success.

Normally, data collected is represent in different forms using tables, graphs such as bar charts, pie charts or histograms to represent information collected from the field. In this project, the researcher used tables to represent data from the field. The quantitative method of analysis has been used to enter the data in the tables. Percentages have been used by the researcher to currently represent and analyze the information obtained in the field.

4.1 Identification of Respondents

The respondents were identified based on their age, status, and longevity in service, educational qualifications, and their gender. The respondents constituted the sample size of the research work. A prominent level of accountability should result in superior employee performance by staff and other things being equal, by the organization as well.

TABLE 2. Questionnaires Presentation

Questionnaire	Number of Respondents	Percentage (%)
Answered questionnaire	40	80 %
Unanswered questionnaire	6	12 %
Lost questionnaire	4	8 %
Total	40	100 %

Looking at TABLE 2 above, it shows that 50 copies of the questionnaire were issued out. 40 copies of them were answered giving a percentage of 80 % which the researcher used as the sample size to represent the total population. 6 copies came back unanswered giving a percentage of 12 %, and 4 copies of the questionnaire got missing giving a percentage of 8 %. It could be concluded that the research was a success because it recorded an 80 % success.

TABLE 3. Identification of Respondent by Gender

Gender	Number of respondents	Percentage (%)
Male	30	75 %
Female	10	25 %
Total	40	100 %

From the TABLE 3 above, 30 of the respondents constitute the male gender which gave a percentage of 75 % and 10 of the respondents make up the female gender which gives a percentage of 25 %. From the above analyses, a greater percentage of workers are of the male gender which accounts for their dominance in answering the questionnaire.

TABLE 4. Identification of Respondents by Age

Age	Number of Respondents	Percentage (%)
18-25	10	25 %
26-35	10	25 %
36-49	15	37.5 %
50 and above	5	12.5 %
Total	40	100 %

TABLE 4 above shows that, 10 of the respondents range within the ages of 18-26years, which gives a percentage of 25 %, 10 of the respondents are between the ages 26-35years giving a percentage of 25 %, 15 of the respondents are of the age 36-49years, which gives a percentage of 37.5 %, and 5 of the respondents are of the ages 50 and above, giving a percentage of 12.5 %.

TABLE 5. Identification of Respondents by Educational Level

Educational level	Number of Respondents	Percentage (%)
First Degree	10	25 %
HND Certificate	5	12.5 %
Advance Level or Equivalent	7	17.5 %
Ordinary Level or Equivalent	7	17.5 %
Others	11	27.5 %
Total	40	100 %

TABLE 5 shows that, 10 out of 40 respondents have first degree which gives a percentage of 25 %, 5 of the respondents have an HND Certificate, which gives a percentage of 12.5 %. Seven of the respondents are also holders of the Advance Level Certificate and it equivalent the BACC Certificate giving a percentage of 17.5 % and 7 of the respondents are also holders of the Ordinary Level Certificate and its equivalent the CAP or Propertoire Certificate giving a percentage of 17.5 %, and lastly, 11 of the respondents are holders of other Certificates which gives a percentage of 27.5 %.

TABLE 6. Identification of Respondents by Statues

Statues	Number of respondents	Percentage %
Permanent Worker	7	17.5 %
Seasonal Workers	33	82.5 %
Total	40	100 %

In Bambuiy Engineering Services & Techniques, 33 of the respondents are Seasonal Workers which account for a significant percentage of 82.5 % recorded, whereas, only 7 of the respondents constitute permanent staff in the organization which gives a percentage of 17.5 %.

The questions distributed were analyzed using the descriptive statics on tables, and percentages were used to further statistics in a much more understandable manner. The analyze of the questionnaire were done in the form of tables and were graded using percentages. The quantitative method of analyzing data was used to enter the data in the tables. Percentages were used by the researcher to correctly represent and analyze the information obtained in the field and are represented bellow.

4.2 Analysis of data collected

This is the process by which the data was administered and collected. Here, the researcher used a questionnaire which was distributed to the various respondents and collected immediately, and some collected later. On the part of the copies of the questionnaire that were immediately answered, the researcher gave directives to the respondents on how to answer the questions whereas, because of time constrain, the researcher could not assist some respondents who had to answer the questionnaire later. The researcher also used an interview and observation as tools to collect the data needed for this research work. All these tools helped the researcher come out with the findings on the impact of accountability on employee performance. The data obtained from the field is analyzed as follows:

TABLE 7. Do you have a job description?

Responses	Number of respondents	Percentage (%)
Yes	35	87.5 %

No	5	12.5 %
Total	40	100 %

In TABLE 7 above, 35 of the respondents said that they have a job description giving a percentage of 87.5 %, and 5 of the respondents said that they do not have a job description giving a percentage of 12.5 %.

TABLE 8. Do you understand your job description?

Responses	Number of respondents	Percentage (%)
Yes	30	75 %
No	10	25 %
Total	40	100 %

In the TABLE 8 above, 75 % of the respondents that is 30 out of the sample size said that they do not understand their job descriptions. Ten of the respondents said that they do not understand their job descriptions giving a percentage of 25. They attributed their misunderstanding to the fact that they have insufficient knowledge on the job position which they hold.

TABLE 9. Have you ever worked and been reprimanded for it?

Responses	Number of respondents	Percentage (%)
Yes	40	100 %
No	0	0 %
Total	40	100 %

WHY?

Insufficient skills	5	12.5 %
Misinterpretation of task	35	87.5 %
Total	40	100 %

From the TABLE 9 above, the total respondents of 40 said that they have been cautioned on a task which they were given to do which gave a percentage of 100 %. They said that they are either reprimanded because they misinterpreted the task, or they do not have sufficient knowledge to execute the assignment. From the TABLE 9, 35 of the respondents said that they were reprimanded because they misunderstood the task which gave a percentage of 87.5 %, and 5 of the respondents said that they were rebuked because they did not have sufficient knowledge needed for the task giving a percentage of 12.5 %. It could be judged that, the management of B.E.S.T SARL needs to increase employees' skills on their different jobs through training programs like job training, apprenticeship training and induction training. Management development programs also need to be improved through coaching, job rotation, training positions or giving workers important work assignments to develop their experiences and abilities.

TABLE 10. Do you have a supervisor?

Reponses	Number of Respondents	Percentage (%)
Yes	40	100 %
No	0	0 %
Total	40	100 %

In the TABLE 10 above, all 40 respondents said that they have a supervisor making a percentage of 100 %.

TABLE 11. How often is your work being supervised?

Responses	Number of respondents	Percentages (%)
Daily	5	12.5 %
Weekly and Monthly	35	87.5 %
Total	40	100 %

In TABLE 11 above, 5 of the respondents said that their work is supervised daily which gave a percentage of 12.5 % and 35 of the respondent said that their work is supervised weekly and daily which gave a percentage of 87.5 %.

TABLE 12. How do you feel when you work has to be supervised?

Responses	Number of Respondents	Percentage (%)
Comfortable	30	75 %
Uncomfortable	5	12.5 %
Nonchalant	5	12.5 %
Total	40	100%

TABLE 12 above shows that, 30 of the respondents feel comfortable when their work must be supervised giving a percentage of 75 %. They attributed this positive feeling to fact that they understood their job description and were willing to take corrections if any came up. The other 10 respondents either feel uncomfortable or nonchalant when their work must be supervised. They attributed this negative feeling to the fact that they feel intimidated by their bosses when they come to supervise their work, they are not comfortable with the way their bosses delegate task to them at times and also, some of these respondents said that, because of their longevity in services, they do not think that their work has to supervise all the time.

TABLE 13. How often do you submit your reports?

Reponses	Number of Respondents	Percentage (%)
Weekly	15	37.5 %
Monthly	25	62.5 %
Total	40	100 %

From TABLE 13 above, 25 of the respondents said that they submit their reports monthly giving a percentage of 62.5 %, and 15 of the respondents said that they submit their reports weekly which gave a percentage of 37.5 %. It could be judged from the above analyses that, most of the workers in the organization submit their reports on a monthly base hence, the 62.5 % recorded.

TABLE 14. Do you submit your reports on time?

Responses	Number of Respondents	Percentage (%)
Yes	25	62.5 %
No	15	37.5 %
Total	40	100 %

In TABLE 14 above, 25 of the respondents said that they submit their reports on time which gave a percentage of 62.5 % and 15 of these respondents out of the 40 respondents said that they do not submit their reports on time. These 15 respondents attributed their delay to the fact that, they feel bored when writing reports and because some of them do not have job descriptions which makes it confuse to know what to write as a report.

TABLE 15. What is your perception about accountability?

Responses	Number of respondents	Percentage (%)
Positive	30	75 %
Negative	10	25 %
Total	40	100 %

In TABLE 15 above, 30 of the respondents said that they perceive accountability positively which gave a percentage of 75 %. Out of 40 respondents, 10 of them said that, they have a negative perception about accountability. The researcher found out that this negative perception about accountability was because some of them do not have job description, some feel bored reporting back to their supervisors and some of their supervisors' lack supervisory skills which accounts for their deficient performance at times.

4.3 Interpretation of results

From the above responses gathered from the questionnaire distributed to the various respondents, TABLE 7 above shows that 87.5 % of the respondents have a job description and 12.5 % do not have a job description. These results are contradicted to an extent in TABLE 8 because out of a total percentage of 100, 25 % of the respondents do not understand their job description and 75 % of them do. These is either because they do not have necessary skills needed to do their jobs or because they misinterpret assignments given to them at times. Furthermore, TABLE 9 shows that 40 respondents accept that they

have been reprimanded on task assigned to them to do. Out of these 40 respondents, 35 of them respondents said that they were either reprimanded because they misinterpreted the task they were assigned to which gave a percentage of 87.5 %, and 5 of the respondents said that they were reprimanded because they did not have the sufficient knowledge to carry out the task.

More so, in TABLE 10 above, 40 of the respondents have supervisors which gave a 100 % and, in TABLE 12 above, 30 of the respondents said that they submit their reports and they feel comfortable when their work must be supervised because they understand their job description and are willing to ask for assistance and accept corrections if needed. Ten of the respondents feel uncomfortable when their work must be supervised, and this feeling is attributed to the fact that, they feel intimidated by their bosses, and do not think they should be supervised cause of their longevity in the organization.

TABLE 15 shows how workers perceive accountability. The results received are positive because a larger population of the respondents of about 75 % has a positive perception about accountability, which answers one of the objectives mentioned in chapter 1 of this research work. Only 25 % of the overall respondents have a negative perception on accountability in the organization.

Generally, the researcher concluded from the above results received from the questionnaire that, accountability is effective in Bambuiy Engineering Services and Techniques to a lesser extent which accounts for the satisfactory performance on its employees. The researcher found that out of 40 respondents which was used to depict the total population, approximately 75 % of the respondents have a job description, understood it, submitted their reports in time and have a positive perception about accountability.

4.4 Limitation and Difficulties Encountered

The limitations and difficulties encountered by the researcher were as follows;

The sample taken for the study was 50 and the results drawn may not be accurate because only 40 people ended up being the sample size for the research. The respondents may not be accurate with their answers due to the fact that some of the respondents may not tell the truth with the claim of protecting the company's interest or scared of their identity being disclosed.

Biased result due to the limitation of the research work to B.E.S.T SARL only as the study area.

The time used to carry out this study was limited and the researcher could then therefore get all materials required to make this research 100 % a succes. Thus most information and questionnaires were received later.

Going to the case company required means of transportation. The research could not complain all the time required to carry out this study because the research ran short of allowance. Thus could not be availble for continues reseach. This is a limitation in which not adequate information was received.

Difficulty in finding the secondary data needed for the research work. The research topic choosed for this study was not an easy on and the research could not get enough books and writers that had have to write anything on how accountability could have an impact on employees performence.

However, the researcher is determined to overcome these limitations in order to come out with very successful.

5 CONCLUSION AND RECOMMENDATION

This research work was to evaluate the impact of accountability on employee performance in an organization with Bambuiy Engineering Services & Techniques taken as the case of study. This followed the observation that accountability is often perceived negatively by most employers and employees in an organization. The researcher targeted the effects of accountability on employee performance as the main objective and as specific objectives, the researcher targeted how the organization shows proof of accountability, the impediments of effective accountability, and lastly to find out how accountability is perceived in an organization.

This effect was seen in the aspect of employees having their jobs description, understanding it, reporting and making sure that their performance was up to the expected standards set. Most workers in the organization have a positive perception about accountability because they are satisfied with their job, and willingness to accept correction and ask for support where needed and feel comfortable when their supervisors must supervise their work.

The researcher consulted both primary and secondary methods of collecting data with more emphases on the primary sources by making appropriate utilization of questionnaires, observation and interviews with workers. A sample size of 40 respondents (made up of both permanent and seasonal workers) was a representation of the population. The technique used for the study was the random sampling technique to enable every member of the population to have an equal chance of being selected. The percentage count methods have been used to analyse the data collected and the results presented on tables.

Over the years, public administration scholars have paid attention to accountability (Behn, 2001; Bovens, 2005; Romzek & Dubnick, 1987; Yang, 2012). But, a mismatch has existed regarding the effects of accountability; and less attention has been paid to accountability due to trends emphasizing performance measurement. In addition, there have been few studies that sought to integrate accountability and performance literature with the literature in organization work. This study fills these gaps by examining empirically the relationships among accountability, accountability management strategy, and work performance in a context of B.E.S.T SARL—all fundamental to improving organizational ability to meet increasing challenges.

This research addresses the “performance illusion.” Arguably, the appeal of performance can improve the responsiveness of organization (Amirkhanyan, 2011; Yang, 2011). However, the research have already seen that performance itself is not a medicine that automatically leads to effectiveness (Yang & Pandey 2007).

This study shows that accountability and accountability management matters, and calls for the reconsideration of accountability. This research hence convinces that a significant break-through in enhancing organizational work performance requires a deeper understanding of the role of accountability and accountability management in a performance measurement system. As scholars and practitioners alike continue to look to accountability as the critical facilitator to effective and efficient organization, the knowledge of accountability and performance will be advanced further and thereby approaching better quality service

In conclusion, it can generally be concluded that, if workers in an organization know their responsibilities, they will be more accountable which will lead to an increase in their performance. This study has provided an empirical description of the effects of accountability on employee performance. If workers in an organization have a positive perception of accountability, consider accountability as a word which does not cannot punishment or blame but rather as a word which shows how clearly and willing a person justifies, takes responsibility, or answers for their choices which leads to their actions.

The results received from this research work have added to the understanding of the relationship between accountability and employee performance in an organization. The researcher hopes that in at least a small way, the research conducted has contributed to the overall theoretical and practical body of knowledge which will assist the management of B.E.S.T. SARL and other managers and executives in other organizations to know the importance of accountability and its impact on employees’ performance.

Although accountability is effective in B.E.S.T. SARL, it is not fully effective to bring up all employees’ performance to the set standards. The researcher has the following as recommendations for the organization to use to combat the flaws of accountability and to instill in those employees who still have a negative perception about accountability.

Firstly, the management of the organization should ensure that every worker has a job description and understand their job description well. Workers who do not have the competent skills needed for a post should be provided extra training programs that will increase their competence.

Secondly, accountability should not be practiced only when things go wrong in the organization so not to instill fear amongst workers. Management should create a culture of accountability by setting performance standards and goals which will help workers to know what standards is expected from them. These goals should be specific, measurable, achievable, relevant, and timely.

Thirdly, management should ensure that supervisors have supervisory skills which will help boost the employees' performance. Workers should be investigated to check the extent in which they are meeting up with the set goals. This process should be on-going process.

The management should make sure that consequences are set for levels of performance whether positive or negative. This will enhance employee performance because if an employee has it in mind that they will be sanctioned for doing a poor job, they will take up more responsibility and account properly when asked; increase in productivity.

Lastly, workers should be thrilled on the importance of reporting in the organization. Unfortunately, accountability often connotes punishment or blame to workers and managers when asked to be accountable, the main purpose of this research work is to show that, if accountability is perceived positively, and approached correctly, it will enhance positive results such as clear communication between employers and staff, increase employee commitments and involvement, increase in job satisfaction, increase employee productivity, creativity and innovation.

Further studies are needed to determine if accountability has an impact on employee's performance and if the results of this study are unique only to the limited target population surveyed or are applicable to a broader population of other companies in Cameroon. As pressure continue to mount on executive improve their employee's performance hence, the overall performance of the organization, they need to determine the effects of transparency which will prompt the research to ask "what are the effects of transparency and accountability an organization's performance?". Additional recommendation for future research related to accountability and employee performance is that, researchers should find out the flaws of accountability in an organization.

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QUESTIONNAIRE

SIR/MADAM

I am a student of CENTRIA UNIVERSITY OF APPLIED SCIENCE. I am a double degree student by name TSAFACK NGUIMFACK NINA KELLY carrying out a research on ‘‘THE IMPACT OF ACCOUNTABILITY ON EMPLOYEE PERFORMANCE’’. I promise that this information provided will be strictly used for academic purposes. Provide answers by placing a tick in the spaces provided.

4.2 SECTION A

1. Age of respondent

18 - 25 ☐ 26 – 35 ☐ 36 – 49 ☐ 50 and above ☐

2. Gender of the respondent

Male ☐ Female ☐

3. How long have you been working with the company?

1 – 2 ☐ 3 – 5 ☐ 6 and above ☐

4. What is your level of education?

First Degree	
Higher National Diploma (HND)	
GCE Advance Level Certificate/ Equivalent	
GCE Ordinary Level Certificate/ Equivalent	
Others	

5. What is your statue?

Permanent staff ☐ seasonal staff ☐

4.3 SECTION B

2/2

6. Do you have a job description?

Yes ☐ No ☐

7. Do you understand your job description?

Yes ☐ No ☐

8. Have you ever done work and be reprimanded?

Yes ☐ No ☐

WHY?

Insufficient skills	
Misinterpretation of task	

9. Do you have a supervisor?

Yes ☐ No ☐

10. How often is your work supervised?

Daily ☐ Weekly and Monthly ☐

11. How do you feel when your work is being supervised?

Comfortable ☐ Uncomfortable ☐ Nonchalant ☐

12. How often do you submit your reports?

Weekly ☐ Monthly ☐

13. Do you submit your reports on time?

Comfortably ☐ Uncomfortably ☐ Indifferent ☐

14. What is your perception about accountability?

Positive ☐ Negative ☐